



Trustees' Financial Summary

FY2015-16

Submit ID: 0979-76066835

56 Yellowstone County

0979 Broadview H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Terri Reinhardt **Phone #:** (406) 667-2337

(Signature)

(Date)

Chair, Board of Trustees: Glenn Beckett

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Vo Ed Tech Ed/Industrial Arts	STATE	05609790009	State
005	Music	LOCAL		
010	Miscellaneous Aggregate	LOCAL		
451	CARL PERKINS	FEDERAL	5609798106BG	84.048
668	Vo Ed Business/Marketing	STATE	0560979009	State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	186,665.12	19,022.40	106,329.12	
02	Taxes Receivable - Real and Personal (120-149)	5,170.37	515.81	736.18	
03	Taxes Receivable - Protested (150-159)	2,260.30	212.74	276.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,394.72	1,001.04	489.84	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	197,490.51	20,751.99	107,831.71	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7,430.67	728.55	1,012.75	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	12,633.54			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	177,426.30	20,023.44	106,818.96	
52	TOTAL FUND BALANCE/EQUITY	190,059.84	20,023.44	106,818.96	
53	TOTAL LIABILITIES AND FUND BALANCE	197,490.51	20,751.99	107,831.71	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,319.72	32,163.65	11,063.77	14,488.12
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	0.24			0.81
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,128.83	1,264.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,319.96	34,292.48	12,327.77	14,488.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	0.24			0.81
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,058.00	
48	Fund Balance for Budget	1,319.72	34,292.48	11,269.77	14,488.12
52	TOTAL FUND BALANCE/EQUITY	1,319.72	34,292.48	12,327.77	14,488.12
53	TOTAL LIABILITIES AND FUND BALANCE	1,319.96	34,292.48	12,327.77	14,488.93

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,660.32		2,533.37	1,265.48
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,460.90			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,121.22		2,533.37	1,265.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,121.22		2,533.37	1,265.48
52	TOTAL FUND BALANCE/EQUITY	4,121.22		2,533.37	1,265.48
53	TOTAL LIABILITIES AND FUND BALANCE	4,121.22		2,533.37	1,265.48

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,857.74	6,653.10		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,857.74	6,653.10		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,857.74	6,653.10		
52	TOTAL FUND BALANCE/EQUITY	1,857.74	6,653.10		
53	TOTAL LIABILITIES AND FUND BALANCE	1,857.74	6,653.10		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,488.88	14,701.71		
02	Taxes Receivable - Real and Personal (120-149)		386.72		
03	Taxes Receivable - Protested (150-159)		129.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		254.66		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,488.88	15,472.71		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		516.34		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,488.88	14,956.37		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,488.88	14,956.37		
53	TOTAL LIABILITIES AND FUND BALANCE	4,488.88	15,472.71		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			20,187.94	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			20,187.94	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			20,187.94	
52 TOTAL FUND BALANCE/EQUITY			20,187.94	
53 TOTAL LIABILITIES AND FUND BALANCE			20,187.94	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,479.90		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		2,479.90		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		2,479.90		
35	TOTAL LIABILITIES		2,479.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		2,479.90		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	383,474.29	316,093.84
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	939.42	2,794.01
1190	Penalties and Interest on Taxes	2,032.00	306.42
1510	Interest Earnings	2,910.19	1,566.66
1900	Other Revenue from Local Sources	257.57	93.85
3110	Direct State Aid	296,774.92	289,906.10
3111	Quality Educator	27,408.42	28,079.26
3112	At Risk Student	1,303.72	1,238.06
3113	Indian Education For All	1,142.40	1,064.88
3115	State Spec Ed Allowable Cost Pymt to Districts	22,852.47	17,004.87
3116	Data For Achievement	840.00	1,020.00
3118	Natural Resource Development	2,114.87	3,254.66
3120	State Guaranteed Tax Base Aid	0.00	17,216.10
3444	State School Block Grant	25,751.96	25,751.96
3446	SB96 Block Grant Reimbursement	1,523.54	0.00
5200	Sale or Compensation for Loss of Assets	27.50	21.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		769,353.27	705,411.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	196,261.25	169,725.21	
			2XX Personal Services - Employee Benefits	31,559.90	26,201.25	
			3XX Purchased Professional and Technical Services	276.43	242.88	
			4XX Purchased Property Services	859.93	1,288.53	
			5XX Other Purchased Services	756.99	51.00	
			6XX Supplies and Materials	15,528.64	21,868.08	
			7XX Property and Equipment Acquisition	1,400.75	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	36,460.90	32,556.13	
			2XX Personal Services - Employee Benefits	4,908.94	4,420.79	
			3XX Purchased Professional and Technical Services	5,918.00	0.00	
			5XX Other Purchased Services	17.25	58.48	
			6XX Supplies and Materials	272.21	613.58	
		221X	Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	159.25	856.85	
			5XX Other Purchased Services	158.00	0.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X Educational Media Services			
		1XX	Personal Services - Salaries	12,478.79	12,660.03
		2XX	Personal Services - Employee Benefits	1,747.54	1,835.67
		6XX	Supplies and Materials	536.66	634.82
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	37,513.92	46,950.96
		2XX	Personal Services - Employee Benefits	8,797.92	10,153.32
		3XX	Purchased Professional and Technical Services	7,493.92	10,700.08
		4XX	Purchased Property Services	5,104.04	76.00
		5XX	Other Purchased Services	5,864.31	6,590.37
		6XX	Supplies and Materials	11,954.22	5,566.49
		7XX	Property and Equipment Acquisition	1,400.75	0.00
		810	Dues and Fees	2,016.00	2,098.00
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	16,042.60	16,169.65
		2XX	Personal Services - Employee Benefits	2,783.62	2,929.43
		3XX	Purchased Professional and Technical Services	6,890.00	6,362.50
		5XX	Other Purchased Services	693.75	380.55
		6XX	Supplies and Materials	2,987.56	2,981.72
		810	Dues and Fees	87.50	75.00
		8XX	Other Expenditures	0.00	203.31
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	28,838.61	28,253.22
		2XX	Personal Services - Employee Benefits	5,552.20	7,062.78
		3XX	Purchased Professional and Technical Services	0.00	681.00
		4XX	Purchased Property Services	42,680.99	38,076.99
		5XX	Other Purchased Services	5,370.60	6,221.83
		6XX	Supplies and Materials	25,149.84	22,845.31
		8XX	Other Expenditures	0.00	44.50
		27XX Student Transportation Services			
		1XX	Personal Services - Salaries	617.28	400.50
		2XX	Personal Services - Employee Benefits	39.70	26.80
		6XX	Supplies and Materials	137.89	430.78
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	36,594.09	43,133.25
		2XX	Personal Services - Employee Benefits	6,582.28	6,389.77
		5XX	Other Purchased Services	0.00	600.00
		6XX	Supplies and Materials	2,354.37	740.91
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	937.86	698.54

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
	25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	840.00	1,020.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	72,901.28	72,176.88	
			2XX Personal Services - Employee Benefits	10,218.99	10,609.05	
			4XX Purchased Property Services	0.00	616.48	
			6XX Supplies and Materials	9,625.11	11,636.29	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	846.09	485.50	
			2XX Personal Services - Employee Benefits	47.78	25.39	
			6XX Supplies and Materials	0.00	230.50	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	4,188.00	4,240.00	
			2XX Personal Services - Employee Benefits	23.04	24.64	
			5XX Other Purchased Services	3,026.35	1,745.48	
			6XX Supplies and Materials	214.77	333.67	
			810 Dues and Fees	2,344.00	2,610.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	6,953.56	7,306.44	
			2XX Personal Services - Employee Benefits	209.26	435.52	
			4XX Purchased Property Services	4,353.44	2,692.91	
			6XX Supplies and Materials	3,464.96	2,035.97	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	13,208.05	14,753.18	
			2XX Personal Services - Employee Benefits	49.07	72.77	
			5XX Other Purchased Services	1,082.71	698.70	
			6XX Supplies and Materials	6,501.54	5,547.74	
			810 Dues and Fees	2,265.00	2,325.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	17,902.12	18,645.23	
			2XX Personal Services - Employee Benefits	921.58	1,186.88	
			6XX Supplies and Materials	2,971.25	0.00	
	999 Undistributed					
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	40,000.00	
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	1,000.00	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>737,945.20</u>	<u>742,311.08</u>
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					236,038.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					705,411.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					742,311.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	12,633.54	Less Last Year	21,713.05	(4b)	-9,079.51	
					-9,079.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					190,059.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	32,979.38	31,517.64
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	69.66	270.68
	1190 Penalties and Interest on Taxes	186.47	29.15
	1510 Interest Earnings	134.18	79.61
	2220 County On-Schedule Trans Reimb	12,699.72	16,595.46
	3210 State On-Schedule Trans Reimb	13,094.11	16,783.40
	3444 State School Block Grant	1,344.28	1,344.28
	3446 SB96 Block Grant Reimbursement	139.59	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		60,647.39	68,620.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	11,016.60	7,957.24
			2XX Personal Services - Employee Benefits	2,810.24	3,297.66
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,010.65	4,070.23
			2XX Personal Services - Employee Benefits	695.90	732.47
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	18,761.18	21,847.39
			2XX Personal Services - Employee Benefits	3,742.30	3,828.60
			3XX Purchased Professional and Technical Services	451.60	367.42
			4XX Purchased Property Services	8,255.67	17,384.04
			5XX Other Purchased Services	2,323.76	1,852.93
			6XX Supplies and Materials	9,763.13	6,090.50
			8XX Other Expenditures	6.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				61,837.47	67,428.48



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					18,831.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68,620.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					67,428.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,023.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	34,624.11	45,184.03
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	60.98	348.25
	1190 Penalties and Interest on Taxes	172.99	28.45
	1510 Interest Earnings	777.02	614.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,635.10	46,174.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		75,792.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				75,792.09	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	60,644.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,174.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	106,818.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.37	9.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18.37</u>	<u>9.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					1,309.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,319.72	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	491.37	237.81
	2240 County Retirement Distribution	65,415.53	82,971.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		65,906.90	83,208.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	31,402.36	27,402.09	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	5,656.05	5,009.29	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,085.03	2,130.84	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,656.79	8,190.52	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,982.41	3,157.38	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,939.12	3,919.11	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,942.85	2,211.40	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,559.02	12,586.07	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	11,694.09	11,683.80	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	52.81	0.00	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	65.69	45.02	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	684.24	699.16	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	535.39	539.94	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,074.78	2,278.40	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,746.83	2,873.84	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>79,077.46</u>	<u>82,726.86</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					33,810.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					83,208.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					82,726.86	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,292.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
002	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	559.00
010	Miscellaneous Aggregate	
	1900 Other Revenue from Local Sources	644.66
451	CARL PERKINS	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,909.00
668	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	2,567.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,679.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
010	Miscellaneous Aggregate				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		50.00
			6XX Supplies and Materials		264.76
	23XX Support Services - General Administration				
			6XX Supplies and Materials		789.15
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		214.39
			010 Subtotal		1,318.30
451	CARL PERKINS				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		535.00
			6XX Supplies and Materials		2,384.19
			451 Subtotal		2,919.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					4,237.49



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					8,827.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,679.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,237.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,058.00	Less Last Year	0.00	(4b)	1,058.00	
					1,058.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,327.77	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Vo Ed Tech Ed/Industrial Arts	559.00	0.00	559.00
010 Miscellaneous Aggregate	644.66	1,318.30	-673.64
451 CARL PERKINS	2,909.00	2,919.19	-10.19
668 Vo Ed Business/Marketing	2,567.00	0.00	2,567.00
Total	6,679.66	4,237.49	2,442.17



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	20.00	0.00
	1510 Interest Earnings	203.77	108.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223.77	108.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	678.75	0.00
			2XX	Personal Services - Employee Benefits	3.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				681.88	0.00	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						14,379.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						108.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,488.12 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	59.61	36.54
	1982 Summer Session - Driver's Education Fees	2,820.00	2,660.00
	3260 State Driver's Education Reimbursement	1,399.90	1,460.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,279.51	4,157.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	2,878.50	3,135.00
			2XX Personal Services - Employee Benefits	15.68	18.10
			4XX Purchased Property Services	47.69	762.65
			5XX Other Purchased Services	195.00	205.00
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,136.87	5,120.75

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					5,084.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,157.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,120.75 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,121.22 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	40.84	23.40
	1910 Rentals	2,838.70	3,276.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,879.54	3,299.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			4XX Purchased Property Services	1,051.62	2,847.54
			6XX Supplies and Materials	494.78	862.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,546.40	3,710.21

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	2,943.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,299.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,710.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,533.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.60	9.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17.60</u>	<u>9.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					1,256.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,265.48 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		29.48	16.61
	3281 State Technology Aid		692.29	646.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>721.77</u>	<u>663.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		1XX Personal Services - Salaries		500.00	500.00
		2XX Personal Services - Employee Benefits		2.75	2.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>502.75</u>	<u>502.90</u>

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						1,697.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						663.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						502.90 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,857.74 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	45.71	41.52
	3445 State Combined Fund School Block Grant	2,437.43	2,437.43
	3447 SB96 Combined Block Grant Reimbursement	232.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,715.79	2,478.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						4,174.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,478.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,653.10 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	106.29	42.45
	5200 Sale or Compensation for Loss of Assets	8,138.19	994.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,244.48	1,036.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			2,974.00	2,762.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,974.00	2,762.50

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	6,214.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,036.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,762.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,488.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	26,453.62	23,666.17
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	74.41	204.16
	1190 Penalties and Interest on Taxes	137.82	21.18
	1510 Interest Earnings	520.48	251.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,186.33	24,143.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	615.00
			4XX Purchased Property Services	3,786.00	50,430.94
			6XX Supplies and Materials	1,574.16	2,497.50
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	2,704.00	3,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,064.16	57,243.44

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	48,056.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,143.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,243.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,956.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	79,511.60	85,298.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,511.60</u>	<u>85,298.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	73,711.67	94,231.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>73,711.67</u>	<u>94,231.45</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	29,120.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85,298.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,231.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,187.94	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	26,660.55	26,993.52
XX	39X	1XXX	112 Certified Teacher Staff Salaries	72,666.28	72,108.12
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	293,409.55	262,276.00
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	3,204.71	4,018.80
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	218.90	164.84
XX	XXX	26XX	41X Energy Utility Services	15,069.06	14,771.35
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	2,704.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	3,700.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,350.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,350.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,116.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,144.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,562.47
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	43,133.25	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,389.77	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	600.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	740.91	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	698.54	0.00	0.00	0.00	0.00
Totals			51,562.47	0.00	0.00	0.00	0.00

51,562.47

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	324.00	0.00	0.00	0.00	324.00
Buildings	602,690.00	0.00	5,514.00	0.00	608,204.00
Machinery and Equipment	323,243.00	3,005.00	0.00	0.00	326,248.00
Totals at Historical Cost	926,257.00	3,005.00	5,514.00	0.00	934,776.00
Depreciation					
Building Accum	338,882.00	-3.00	12,458.00	0.00	351,337.00
Machinery and Equipment Accum	158,392.00	-2.00	33,779.00	0.00	192,169.00
Total Accumulated Depreciation	497,274.00	-5.00	46,237.00	0.00	543,506.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	428,983.00	3,010.00	-40,723.00	0.00	391,270.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	60,169.16	0.00	0.00	13,963.01	46,206.15	0.00	46,206.15
Total Governmental Activity							
Non-bond Long-Term Liabilities	60,169.16	0.00	0.00	13,963.01	46,206.15	0.00	46,206.15

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	90,523.17	4,901.89	0.00	95,425.06
Net Pension - TRS	522,407.86	0.00	15,305.51	507,102.35